

**Assembly Bill No. 762**

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Passed the Assembly    August 26, 1999

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*Chief Clerk of the Assembly*

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Passed the Senate    August 23, 1999

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*Secretary of the Senate*

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This bill was received by the Governor this \_\_\_\_\_ day  
of \_\_\_\_\_, 1999, at \_\_\_\_\_ o'clock \_\_\_\_M.

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*Private Secretary of the Governor*

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## CHAPTER \_\_\_\_\_

An act to amend Sections 194.2, 194.4, 194.5, and 195.1 of, and to repeal Section 194.6 of, the Revenue and Taxation Code, relating to disaster relief, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

## LEGISLATIVE COUNSEL'S DIGEST

AB 762, Briggs. Property tax deferral: temporary reimbursement.

Existing law authorizes a county board of supervisors to provide by ordinance for the reassessment of property that is damaged or destroyed, without fault on the part of the assessee, by a major misfortune or calamity, upon the application of the assessee or upon the action of the county assessor with the board's approval. In a county that has adopted a reassessment ordinance and has been proclaimed by the Governor to be in a state of emergency, existing law authorizes an owner of substantially damaged property, reassessed pursuant to the county's ordinance, to apply to the county assessor for the deferral of (a) the next property tax installment due on the regular tax roll after the relevant disaster, and (b) unpaid, nondelinquent current year taxes on the supplemental property tax roll. Existing law provides, in accordance with specified procedures, for the state's reimbursement of a county for amounts of tax deferred with respect to damaged properties under this authority, and for a county's return to the state of reimbursed amounts after that county's collection of the deferred taxes. Existing law also continuously appropriates, without regard to fiscal years, moneys in the Special Fund for Economic Uncertainties for purposes of funding these state reimbursements. Existing law additionally authorizes a county to adopt an ordinance providing for a second deferral of a previously deferred regular property tax installment with respect to a substantially damaged property, and for the first deferment of the next



following regular property tax installment with respect to the same property. Existing law prohibits the application of existing reimbursement and return provisions to tax amounts that are deferred by a county pursuant to this additional authority.

This bill would, as provided, apply current state reimbursement and county return provisions to amounts of property tax on the regular property tax roll with respect to damaged property that is the subject of additional assessor deferrals pursuant to ordinance. By requiring moneys continuously appropriated from the Special Fund for Economic Uncertainties to be allocated for the new purpose of reimbursing counties for these additional tax deferrals, this bill would make an appropriation. This bill would also make nonsubstantive, clarifying changes.

This bill would declare that it is to take effect immediately as an urgency statute.

Appropriation: yes.

*The people of the State of California do enact as follows:*

SECTION 1. Section 194.2 of the Revenue and Taxation Code is amended to read:

194.2. On or before January 15 or May 15, whichever date is sooner, the tax collector of an eligible county shall certify to the Director of Finance the total amount of the most recent installment of property taxes for all eligible property on both the regular secured roll that were deferred pursuant to Section 194.1 or pursuant to an ordinance adopted by the eligible county pursuant to Section 195.1.

SEC. 2. Section 194.4 of the Revenue and Taxation Code is amended to read:

194.4. After the tax collector of an eligible county has certified an amount to the Director of Finance pursuant to Section 194.2 or Section 194.3, the director shall, within 30 days and after verification, certify this amount to the Controller for allocation to the county. Upon receipt of certification by the Director of Finance, the Controller



shall make the appropriate allocation to the county within 10 working days thereafter.

SEC. 3. Section 194.5 of the Revenue and Taxation Code is amended to read:

194.5. On or before the December 31 or April 30 next following an eligible county's receipt of an allocation pursuant to Section 194.4, whichever date is sooner, the eligible county shall compute and remit to the Controller for deposit in the General Fund an amount equal to the amount of that allocation.

SEC. 4. Section 194.6 of the Revenue and Taxation Code is repealed.

SEC. 5. Section 195.1 of the Revenue and Taxation Code is amended to read:

195.1. Any eligible county may adopt an ordinance providing for the temporary postponement of the second consecutive installment of taxes on property on the regular secured roll until the next property tax installment payment date, and, notwithstanding any other provision of this chapter, also for the further postponement of the preceding installment of taxes on property on the regular secured roll which was deferred pursuant to Section 194.1, until that date. The state shall provide no reimbursement payments to local jurisdictions for the postponement of property taxes pursuant to this section, unless the Governor specifies otherwise in the proclamation of the emergency with respect to which the postponement was implemented.

SEC. 6. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to provide as soon as possible that measure of fiscal relief that will help to alleviate the fiscal impact upon local governments of recent natural disasters, it is necessary that this act take effect immediately.



Approved \_\_\_\_\_, 1999

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*Governor*

